



Bulletin

2009-02B

REVISED FORM OF LIST

TO: Boards of Assessors

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: January 2009

SUBJECT: Revised Form of List

This *Bulletin* provides you with a revised personal property return approved by the Commissioner of Revenue under G.L. c. 58, § 3. The return, State Tax Form 2, has been revised to reflect 2008 legislation that generally requires unincorporated businesses to be classified as the same type of legal entity for state and federal tax purposes. Since entities classified as business or manufacturing corporations for state tax purposes are treated as such corporations for local tax purposes, this new requirement may change the local tax treatment of certain businesses depending on their federal tax treatment. In addition, a new return, State Tax Form 2MT, will be issued for mobile wireless telecommunications companies that are no longer subject to central valuation as a result of the Supreme Judicial Court's decision in *Bell Atlantic Mobile of Massachusetts Corporation, Ltd. (dba Verizon Wireless) v. Commissioner of Revenue*, 451 Mass 280 (2008).

The revised [State Tax Form 2](#) can be found on our [website](#). Attached is a chart that describes the revisions made in that return. **A separate *Bulletin* regarding the new State Tax Form 2MT will be issued shortly.** As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the return. You may also adapt the format as needed to generate or provide the return for electronic filing. The size and spacing shown in the return result from our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format, the primary consideration should be ease of use by taxpayers required to file.

The revised form should be provided to property owners for use in filing returns based on the January 1, 2009 assessment date. However, if you have already ordered or distributed the form, then a notice about the revised form should be provided to taxpayers that obtain or file returns. If you do not make the forms available from your website, you should make taxpayers aware that the form can be obtained from our [website](#). Taxpayers who need additional time to amend their returns may be given an extension. See Section 2-C of the return.

If you have any questions, please contact the Bureau of Municipal Finance Law staff at 617-626-2400.

JANUARY 2009 FORM REVISIONS

PERSONAL PROPERTY RETURN

FORM NAME	NUMBER	LAST REVISED	1/2009 REVISIONS
Form of List – Return of Personal Property Subject to Taxation (Filed by Individuals, Partnerships, Associations or Trusts, Corporations, Limited Liability Companies and Other Legal Entities)	State Tax Form 2	December 2005	<ul style="list-style-type: none"> • Section 1-A revised to request Taxpayer Federal Employer Identification Number (FID) (<u>not</u> Social Security Number (SSN)). • Section 1-C revised to establish whether unincorporated entities are treated as corporations for federal tax purposes. • Sections 2-A and 2-B revised to reflect new separate return, State Tax Form 2MT for mobile wireless telecommunications companies to report their property. • Sections 3A-3E revised to reflect change in local tax treatment of certain unincorporated entities treated as corporations for federal tax purposes. • Section 4 Schedules A, B, C, D, E and I revised to include “Year of Manufacture” and to request property be listed by most recent year of manufacturer. • Section 4 Schedule F revised to include “Year of Purchase.” • Section 4 Schedule H revised to include “Purchase Price.”